

**Illinois Department of Revenue
Regulations**

Title 86 Part 471 Section 471.110 Tax Rates
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**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 471
GAS USE TAX LAW**

Section 471.110 Tax Rates

- a) Self-assessing purchaser rate. *The tax imposed under Section 471.105 of this Part is at the rate of 2.4 cents per therm or 5% of the purchase price for the billing period, whichever is the lower rate.* [35 ILCS 173/5-10] This rate is referred to as the "self assessing purchaser tax rate" and such purchasers are referred to as "self-assessing purchasers". Such self-assessing purchasers are required to file returns and pay the tax directly to the Department. Purchasers of out-of-State gas who provide exemption certificates when they do not qualify for such exemptions will be deemed to be self-assessing purchasers and incur the tax imposed by this Part at the self-assessing purchaser rate. (See Section 471.125(c).)
- b) Alternate tax rate. *Purchasers of out-of-State gas may elect an alternative tax rate of 2.4 cents per therm. This rate is referred to as the "alternate tax rate". Those purchasers of out-of-State gas who elect the alternative tax rate do not file returns or pay the tax directly to the Department.* [35 ILCS 173/5-10] Such purchasers pay tax to their delivering suppliers who are registered to collect the tax under Section 471.120.
- c) Purchasers choosing not to register. Purchasers of out-of-State gas who choose not to register with the Department as self-assessing purchasers will be deemed to have elected the alternate tax rate and must pay the tax to their delivering suppliers who are registered to collect the tax under Section 471.120.